

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

WILLIAM SIM SPENCER,

Plaintiff,

Case No. 05-72057

v.

District Judge
Arthur J. Tarnow

SOCIAL SECURITY ADMINISTRATION,

Defendant.

**ORDER DENYING PLAINTIFF'S OBJECTIONS [DE 8], DENYING PLAINTIFF'S
MOTION TO AMEND COMPLAINT [DE 6], ADOPTING REPORT AND
RECOMMENDATION [DE 7] AND DISMISSING COMPLAINT**

Plaintiff's complaint alleges that the Social Security Administration cannot collect social security taxes from him because his relationship to the administration is based on an invalid contract of adhesion. This Court referred the case to the Magistrate Judge for Report and Recommendation (R&R). The Magistrate Judge filed a R&R recommending that Plaintiff's complaint be dismissed as frivolous under 28 U.S.C. § 1915(e).

Plaintiff filed objections to the R&R and a proposed amended complaint. Plaintiff's objections are without merit. Plaintiff's proposed amended complaint is frivolous. Therefore,

IT IS HEREBY ORDERED that Plaintiff's objections [DE 8] are DENIED.

IT IS FURTHER ORDERED that Plaintiff's motion to amend [DE 6] is DENIED.

IT IS FURTHER ORDERED that the Report and Recommendation is ADOPTED as the findings and conclusions of the Court.

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IT IS FURTHER ORDERED that Plaintiff's complaint is dismissed.

SO ORDERED.

s/Arthur J. Tarnow
Arthur J. Tarnow
United States District Judge

Dated: March 16, 2006

I hereby certify that a copy of the foregoing document was served upon counsel of record on March 16, 2006, by electronic and/or ordinary mail.

s/Theresa E. Taylor
Case Manager